15. Granules consisting of co-spray-dried lactose and starch, having a friability of less than or equal to 80 % according to a test A, and presenting a lactose to starch ratio of between 50/50 and 90/10, having a tableting capacity, determined according to a test B, of greater than or equal to 70 N, for a tablet density of 1.3 g/ml and greater than or equal to 170 N, for a tablet density of 1.4 g/ml.

test B req. masterna

16. Granules according to Claim 15 wherein the tableting capacity is greater than or equal to 80 N for a tablet density of 1.3 g/ml and greater than or equal to 180 N for a tablet density of 1.4 g/ml.

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- l7. Granules according to Claim 11 or Claim 15, having an angle of repose of less than  $45^{\circ}$ .
- 18. Granules according to Claim 17 having an angle of repose of less than  $40^{\circ}$ .
- 19. Process for the preparation of granules consisting of lactose and starch, comprising a step of spray-drying a suspension of lactose and starch.
- 20. Process according to Claim 19, wherein the lactose/starch ratio is between 90/10 and 25/75.
- 21. Process according to Claim 19, wherein the lactose/starch ratio is between 85/15 and 50/50.
- 22. Solid form, comprising granules according to Claim 11, or capable of being obtained according to the process of Claim 19.